

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022
FOR
LEHEITIV**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

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REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022

The trustees present their report with the financial statements of the charity for the period 1 June 2021 to 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The advancement of the orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals.

Significant activities

The financial results of the charity's activities for the period ended 30 November 2022 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the period.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity supported religious, educational and other charitable institutions in England. The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £290,761 (2021: £59,754) and grants paid amounted to £277,805 (2021: £51,924).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution dated 27 May 2020 and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189714

Principal address

15 Devon way
Canvey Island
SS8 9YD

Trustees

I S Burstein
Mrs E M Burstein
Mrs A Marmorstein

Independent Examiner

Malcolm Venitt
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 16 August 2023 and signed on its behalf by:

I S Burstein - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEHEITIV

Independent examiner's report to the trustees of Leheitiv

I report to the charity trustees on my examination of the accounts of Leheitiv (the Trust) for the period 1 June 2021 to 30 November 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Venitt

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

16 August 2023

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022**

	Notes	Period 1.6.21 to 30.11.22 Unrestricted fund £	Year ended 31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		290,761	59,754
EXPENDITURE ON			
Charitable activities			
Grants to institutions		106,350	15,819
Grants to individuals		171,455	36,105
Other		6,024	2,457
Total		283,829	54,381
NET INCOME		6,932	5,373
RECONCILIATION OF FUNDS			
Total funds brought forward		5,373	-
TOTAL FUNDS CARRIED FORWARD		12,305	5,373

The notes form part of these financial statements

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**BALANCE SHEET
30 NOVEMBER 2022**

		30.11.22 Unrestricted fund £	31.5.21 Total funds £
CURRENT ASSETS	Notes		
Debtors	4	14,195	6,257
Cash at bank		-	286
		<hr/>	<hr/>
		14,195	6,543
 CREDITORS			
Amounts falling due within one year	5	(1,890)	(1,170)
		<hr/>	<hr/>
NET CURRENT ASSETS		12,305	5,373
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,305	5,373
		<hr/>	<hr/>
NET ASSETS/(LIABILITIES)		12,305	5,373
		<hr/> <hr/>	<hr/> <hr/>
FUNDS	6		
Unrestricted funds		12,305	5,373
		<hr/>	<hr/>
TOTAL FUNDS		12,305	5,373
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 August 2023 and were signed on its behalf by:

I S Burstein - Trustee

E M Burstein - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 November 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 November 2022 nor for the year ended 31 May 2021.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	59,754
EXPENDITURE ON	
Charitable activities	
Grants to institutions	15,819
Grants to individuals	36,105
Other	2,457
Total	54,381
NET INCOME	5,373
TOTAL FUNDS CARRIED FORWARD	5,373

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22 £	31.5.21 £
Other debtors	14,195	6,257

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22 £	31.5.21 £
Other creditors	1,890	1,170

6. MOVEMENT IN FUNDS

	At 1.6.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	5,373	6,932	12,305
TOTAL FUNDS	5,373	6,932	12,305

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,761	(283,829)	6,932
TOTAL FUNDS	290,761	(283,829)	6,932

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2021 TO 30 NOVEMBER 2022**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.5.21 £
Unrestricted funds		
General fund	5,373	5,373
TOTAL FUNDS	<u>5,373</u>	<u>5,373</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,754	(54,381)	5,373
TOTAL FUNDS	<u>59,754</u>	<u>(54,381)</u>	<u>5,373</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 November 2022.